



First Union Rail Corporation
NC5811
Commercial Leasing Group
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018
Tel 847 318-7575
847 318-7588

VIA UPS 2nd DAY AIR

December 13, 2002

RECORDATION NO. 24250-A FILED

DEC 19 '02

8-23 AM

SURFACE TRANSPORTATION BOARD



Mr. Vernon E. Williams
Surface Transportation Board
1925 K Street, N.W., Room 704
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are three (3) originals and one (1) copy of a Memorandum of Lease Agreement, dated November 13, 2002, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed on this date with the Commission under Recordation Number 24250.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Rockdale, Sandow & Southern Railroad Co.
201 Isabella Street
Pittsburgh, PA 15212

A description of the railroad equipment covered by the enclosed document is forty-eight (48) 100-ton truck gondola cars, with RSS marks (See Exhibit A for numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions or concerns regarding the above-referenced matter, please feel free to contact me at (847) 384-5342. Thank you for your cooperation in this matter.

Very truly yours,

Amy Carone
Manager of Documentation

Enclosures

(RSS011)

ASSMT. NO. RSS011

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 13th day of November, 2002, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, as assignee of United States Rail Services, Inc., and Rockdale, Sandow & Southern Company ("Lessee"), a TEXAS corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of April 1, 1985, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Schedule No. 11 of the Lease (the "Schedule"), as described in more particular on Exhibit A attached hereto, effective as of October 1, 2002 and subject to the terms, conditions and provisions of the above-mentioned Lease and Schedule.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: K.A. Dombrowski
Name: K.A. Dombrowski
Title: DIRECTOR OF DOCUMENTATION

By: Richard F. Seymour
Name: RICHARD F. SEYMOUR
Title: Vice President Sales & Marketing
Executed on this 13th day of Nov., 2002.

[CORPORATE SEAL]

STATE OF ILLINOIS
COUNTY OF COOK

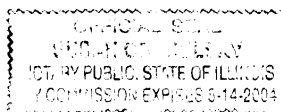
I, SUSAN GROKULSKY, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 13th day of November, 2002

Susan Grokulsky
Notary Public

My Commission Expires:

8-14-2004
(Notary Public)



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LESSEE:

ROCKDALE, SANDOW & SOUTHERN COMPANY

By: Nancy M. Lapinski

Name: NANCY M. LAPINSKI

Title: ATTORNEY-IN-FACT

ATTEST:

By: Judith R. Kelly

Name: JUDITH R. KELLY

Title: FREIGHT SPECIALIST Executed on this 8th day of November, 2002.

[CORPORATE SEAL]

STATE OF PA

COUNTY OF ALLEGHENY

I, GAIL MACK, a Notary Public of the County and State aforesaid, certify that NANCY M. LAPINSKI personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 8TH day of NOVEMBER, 2002

Gail M. Mack
Notary Public

Commission Expires **GAIL M. MACK, Notary Public**
Pittsburgh, Allegheny County, PA
My Commission Expires: 4/25/2005
(Notary Public)

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Forty-eight

DESCRIPTION OF CARS: 100-ton truck, 52' 6", 2,494 cu. ft. Gondolas

CAR NUMBERS:

RSS	2001	RSS	2025
RSS	2002	RSS	2026
RSS	2003	RSS	2027
RSS	2004	RSS	2028
RSS	2005	RSS	2030
RSS	2006	RSS	2031
RSS	2007	RSS	2032
RSS	2008	RSS	2033
RSS	2009	RSS	2034
RSS	2010	RSS	2036
RSS	2011	RSS	2037
RSS	2012	RSS	2038
RSS	2013	RSS	2039
RSS	2014	RSS	2040
RSS	2015	RSS	2041
RSS	2016	RSS	2042
RSS	2017	RSS	2043
RSS	2018	RSS	2044
RSS	2019	RSS	2045
RSS	2020	RSS	2046
RSS	2021	RSS	2047
RSS	2022	RSS	2048
RSS	2023	RSS	2049
RSS	2024	RSS	2050